

STAFF CONTINUING EDUCATION AND TRAINING

Background

The City Auditor's Office has implemented a program to ensure that its staff maintains professional proficiency through continuing education and training. In accordance with this program, auditors responsible for planning, directing, conducting, or reporting on government audits should complete, every 2 years, at least 80 hours of continuing education and training which contributes to the auditor's professional proficiency. At least 20 hours should be completed in any one year of the 2-year period. Individuals responsible for planning, directing, conducting substantial portions of the field work, or reporting on the government audit should complete at least 24 of the 80 hours of continuing education and training in subjects directly related to the government environment and to government auditing. For audit staff with less than two years with the City Auditor's Office, a pro rata number of hours is acceptable.

The continuing education and training may include such topics as current developments in audit methodology, accounting, assessment of internal controls, principles of management or supervision, financial management, statistical sampling, evaluation design, and data analysis. It may also include subjects related to the auditor's field of work, such as public administration, public policy and structure, industrial engineering, economics, social sciences, and computer science.

External consultants and internal experts and specialists should be qualified and maintain their professional proficiency in their area of expertise and/or specialization but are not required to meet the above continuing education and training requirements. Auditors performing nonaudit activities and services are not required to meet the above continuing education and training requirements.

Procedure

Audit Staff	<ol style="list-style-type: none"> 1. Every January, complete the Training/Continuing Education Needs Assessment Survey (See 2-04-1). 2. Plan continuing education and training for the year according to the priorities set in the Needs Assessment Survey. Ascertain compliance with the Continuing Education Requirements described in the Background section above. 3. Request specific training by completing the Training Request Form (See 2-04-2).
Supervising Auditor and City Auditor	<ol style="list-style-type: none"> 4. Evaluate the staff training request and approve or refuse the request.
Administrative Staff	<ol style="list-style-type: none"> 5. Keep track of the training hours and file the training documentation for each audit staff. 6. Remind the audit staff to complete the Outside Training Critique (See 2-04-3). File the completed forms with the training documentation. 7. When requested by the Supervising Auditor or the City Auditor, print a Continuing Education Report for the staff.